

EPSO-G

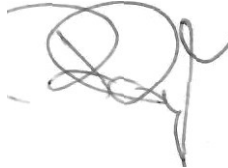
**OPINION OF THE AUDIT COMMITTEE UNDER THE
SUPERVISORY COUNCIL OF EPSO-G ON A
TRANSACTION WITH A RELATED PARTY**

18 June 2018, Vilnius

UAB EPSO-G Audit Committee hereby presents its opinion on UAB EPSO-G tax loss transfer to AB Amber Grid (hereinafter referred to as the "Transaction"):

- (i) The Transaction may be executed as it complies with the provisions of the Law on Income Tax (hereinafter referred to as the "LoIT").
- (ii) The transaction shall be deemed to be fair in respect of all the shareholders of AB Amber Grid since the transfer of tax losses is carried out in accordance with the procedure established by the LoIT and since the Transaction does not cause any loss to the Company.
- (iii) The compliance of the Transaction under market conditions is not subject to assessment, since this Transaction is concluded exclusively in accordance with provisions of the LoIT.

Chairman of UAB EPSO-G Audit Committee



Raimondas Rapkevičius